

## Message Text

UNCLASSIFIED

PAGE 01 LAGOS 09578 032100Z  
ACTION L-03

INFO OCT-01 AF-10 ISO-00 TRSE-00 OMB-01 FAA-00 CIAE-00  
DODE-00 DOTE-00 EB-08 FMC-02 INR-10 NSAE-00 CG-00  
DLOS-09 OES-09 INRE-00 SSO-00 /053 W  
-----084090 032105Z /66/45

O R 021500Z AUG 78  
FM AMEMBASSY LAGOS  
TO SECSTATE WASHDC IMMEDIATE 9845  
INFO USDOC WASHDC  
AMCONSUL KADUNA

UNCLAS LAGOS 09578

C O R R E C T E D C O P Y (ADDING REFERENCE'S)

E.O. 11652: N/A  
TAGS: ETRN, NI  
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: (A) STATE 191803 (B) LAGOS 8020

FEDERAL MILITARY GOVERNMENT (FMG) RECENTLY TOOK STEPS TO  
TAX INSTRUMENTS OF FOREIGN COMMERCE. ON JUNE 26, NIGERIAN  
GOVERNMENT SUSPENDED APPROXIMATELY 9 EXISTING RECIPROCAL  
TAX TREATIES. THESE TREATIES PROVIDE FOR A ONE-YEAR GRACE  
PERIOD BEFORE TAXES ARE IMPOSED. U.S. AND U.K. HAD SUCH  
BILATERAL TREATIES WITH FMG. OTHER STATES SUCH AS FRANCE  
AND GERMANY WHICH HAD NO RECIPROCAL TAX TREATIES NOW FACE  
PROSPECT OF HAVING FLAG CARRIERS TAXED BY FMG. THOUGH NO  
SUCH TAXES HAVE BEEN COLLECTED, FMG INTENDS TO TAX 10 PER-  
CENT OF SALES WHICH ORIGINATE IN NIGERIA. FURTHER DETAILS  
ARE REPORTED IN REFTEL B.  
WYMAN

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** INSTRUMENTS, TAXES, CARGO SHIPS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 02 aug 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 jan 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978LAGOS09578  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780343-0672, D780316-0421  
**Format:** TEL  
**From:** LAGOS  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t197808108/aaaadmmy.tel  
**Line Count:** 45  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** 670d8b58-c288-dd11-92da-001cc4696bcc  
**Office:** ACTION L  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** 78 STATE 191803, 78 LAGOS 8020  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 29 mar 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** N/A  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 1563414  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE  
**TAGS:** ETRN, NI  
**To:** STATE  
**Type:** TE  
**vdkgvwkey:** odbc://SAS/SAS.dbo.SAS\_Docs/670d8b58-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
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